

SOUTHERN DISTRICT OF FLORIDA
MIAMI DIVISION

CASE NO. 02-60131-CIV-GRAHAM/GARBER

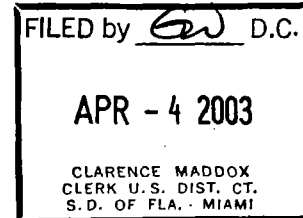
SECURITIES AND EXCHANGE COMMISSION, :

Plaintiff, :

v. :

PATRICK O. WHEELER, :
STEVEN S. GALLERS, :
ROBERT L. CARBERRY, :

Defendants. :



FINAL JUDGMENT OF PERMANENT INJUNCTION AND
OTHER RELIEF AS TO DEFENDANT PATRICK O. WHEELER

Plaintiff Securities and Exchange Commission ("SEC") has commenced this action by filing its Complaint, and has thereafter filed its First Amended Complaint.

Defendant Patrick O. Wheeler ("Defendant"), in the attached Consent of Defendant Patrick O. Wheeler ("Consent"), incorporated herein by reference, has entered a general appearance; admitted the jurisdiction of this Court over him and over the subject matter of this action; and waived the filing of an answer and the entry of findings of fact and conclusions of law pursuant to Rule 52 of the Federal Rules of Civil Procedure. There has been no trial, argument, or adjudication of any issue of fact or law, or presentation of any evidence to the Court. Without admitting or denying the allegations of the First Amended Complaint (except as to jurisdiction, which he admits), Defendant consents to the entry of this Final Judgment.

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It further appearing that the Court has jurisdiction over Defendant and the subject matter of this action:

I.

IT IS ORDERED, ADJUDGED, AND DECREED that Defendant, and his agents, servants, employees, attorneys, and all those persons having active concert and participation with them who receive actual notice of this Final Judgment by personal service or otherwise, and each of them, be and they hereby are permanently restrained and enjoined from, directly or indirectly, knowingly circumventing or knowingly failing to implement a system of internal accounting controls, or knowingly falsifying, or causing to be falsified, any book, record, or account described in Section 13(b)(2) of the Exchange Act [15 U.S.C. § 78m(b)(2)], in violation of Section 13(b)(5) of the Exchange Act [15 U.S.C. § 78m(b)(5)] and Exchange Act Rule 13b2-1 [17 C.F.R. § 240.13b2-1].

II.

IT IS FURTHER ORDERED, ADJUDGED, AND DECREED that Defendant, and his agents, servants, employees, attorneys, and all those persons having active concert and participation with them who receive actual notice of this Final Judgment by personal service or otherwise, and each of them, be and they hereby are permanently restrained and enjoined from, as a director or officer of an issuer, directly or indirectly:

- (1) making or causing to be made a materially false or misleading statement, or
 - (2) omitting to state, or causing another person to omit to state, any material fact necessary in order to make statements made, in light of the circumstances under which such statements were made, not misleading to an accountant
- in connection with: (a) any audit or examination of the financial statements of an issuer required to be made pursuant to Code of Federal Regulations, Title 17, Part 240, Subpart A, Sections 0-1 to

36a1-2 [17 C.F.R. §§ 240.0-1 to 240.36a1-2]; or (b) the preparation or filing of any document or report required to be filed with the SEC, in violation of Exchange Act Rule 13b2-2 [17 C.F.R. § 240.13b2-2].

III.

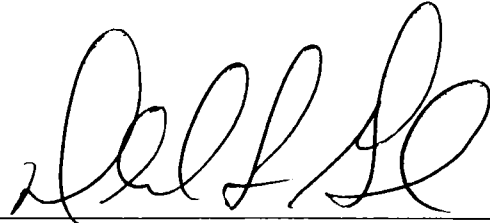
IT IS FURTHER ORDERED, ADJUDGED, AND DECREED that Defendant shall pay a civil penalty in the amount of \$20,000 pursuant to Section 21(d)(3) of the Exchange Act [15 U.S.C. § 78u(d)(3)]. Defendant shall make this payment within thirty (30) days after entry of this Final Judgment by certified check, bank cashier's check, or United States postal order payable to the Securities and Exchange Commission. The payment shall be delivered or mailed to the Office of Financial Management, Securities and Exchange Commission, Operations Center, 6432 General Green Way, Stop 0-3, Alexandria, VA 22312, and shall be accompanied by a letter identifying Patrick O. Wheeler as a defendant in this action; setting forth the title and civil action number of this action and the name of this Court; and specifying that payment is made pursuant to this Final Judgment. A copy of the cover letter and money order or check shall also be sent to James J. Bresnicky, Senior Counsel, Division of Enforcement, Securities and Exchange Commission, 450 5th Street, NW, Washington, DC 20549-0806.

IV.

IT IS FURTHER ORDERED, ADJUDGED, AND DECREED that the annexed Consent be, and hereby is, incorporated herein with the same force and effect as if fully set forth herein.

V.

IT IS FURTHER ORDERED, ADJUDGED, AND DECREED that this Court shall retain jurisdiction of this action for all purposes, including the implementation and enforcement of this Final Judgment.



DONALD L. GRAHAM
UNITED STATES DISTRICT JUDGE

Date: April 4, 2003

cc: William H. Kuehnle, Esq.
James J. Bresnicky, Esq.
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Mail Stop 9-11
Washington, DC 20008

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